

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
MCALLEN DIVISION**

UNITED STATES OF AMERICA

Plaintiff

V.

2.574 ACRES OF LAND, MORE OR
LESS, SITUATE IN STARR COUNTY,
STATE OF TEXAS; AND OCIEL
MENDOZA, *ET AL*

Defendants

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CASE NO. 7:20-CV-253

ORIGINAL ANSWER
AND REQUEST FOR DISTRIBUTION OF FUNDS
OF UNITED STATES INTERNAL REVENUE SERVICE

COMES NOW the United States of America (USA), for and on behalf of the Internal Revenue Service (IRS), a defendant in this action, and files this Original Answer and Request for Distribution of Funds in response to Plaintiff's Petition for Condemnation ("Petition"), and would respectfully show the Court as follows:

1. IRS admits that it has an interest in the subject property of the suit by virtue of the Notices of Federal Tax Lien recorded in the Official Public Records of Starr County, Texas. These liens arise out of federal income taxes owing to the United States by the owners of the properties involved in this suit for the tax years 2017 and 2018. A balance of at least \$106,888.07 is due and owing USA. Interest is accruing daily. The amount owing to the IRS that is covered by the recorded liens exceeds the amount of money that has been tendered by the Plaintiff as payment for the interest acquired in this condemnation suit.

2. IRS states that it is entitled to and makes request for payment in the amount of the funds awarded in this condemnation proceeding, whether being the award of the Special Commissioners or an amount to be awarded by this Court, for its interest in the subject property, by virtue of the aforesaid liens, in its proper order of priority to be determined by the Court.

WHEREFORE, PREMISES CONSIDERED, the United States, on behalf of the IRS, prays that this Court determine and adjudicate the just compensation to the IRS for its interest in the subject property and award and pay such in the properly priority from the funds awarded in this condemnation proceeding, that no cost of this suit be charged against the United States of America or the IRS, and that IRS have such other and further relief to which it may show itself justly entitled.

RESPECTFULLY SUBMITTED,

RYAN K PATRICK
UNITED STATES ATTORNEY

//s// David L. Guerra
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Attorneys for Defendant United States IRS

CERTIFICATE OF SERVICE

I, David L. Guerra, do hereby certify that on January 4, 2021, I electronically filed the foregoing with the Clerk of the Court by using the CM/ECF system which will send a notice of electronic filing to all counsel of record:

//s// David L. Guerra
DAVID L. GUERRA
Assistant U. S. Attorney